

EXHIBIT B



June 14, 2017

Via Overnight Mail

Evan S. Cohen, Esq.
1180 South Beverly Drive, Suite 510
Los Angeles, California 90035

Re: David Johansen Notice of Termination

Dear Mr. Cohen:

I write with respect to the purported Notice of Termination, dated June 15, 2015, with respect to the works "David Johansen," "The David Johansen Group Live," "In Style," "Here Comes The Night," and "Live It Up" (the "Notice"). The Notice purports to terminate, as of June 16, 2017, Sony Music's United States copyright rights in and to the aforementioned works (the "Works").

Please take notice that Sony Music considers the Notice ineffective as to the Works for a number of reasons. As a threshold matter, Sony Music believes that the Works are works made for hire and are thus not subject to termination under any circumstances. In addition, the Notice does not adequately identify the specific grant David Johansen seeks to terminate, as the Notice broadly makes reference to all grants or transfers of copyright in and to certain sound recordings "including, without limitation to the grant dated in or about 1984 between the recording artist David Johansen and Blue Sky Records/CBS, Inc." We are not aware of any grant made in 1984, and to the extent any grant was made, and such grant was made before 1978, we do not believe that Section 203 of the Copyright Act applies to any sound recordings created pursuant to such grant. Of course, to the extent there was a grant in 1984, termination could not be effected before 2019.

Furthermore, even assuming for the sake of argument the effectiveness of the Notice, Sony Music would retain a copyright interest in at least some, if not all, of the various tracks involved. In certain cases, it appears that if anyone other than Sony Music was an author of the works covered by the Notice, there are potential authors other than Mr. Johansen whose grants (to the extent any grants were made) have not been noticed for termination. Finally, the individual tracks that appear on the albums at issue are not listed in the Notice, which only lists dates for the publication of each complete album. Thus, it is our understanding that by only listing the album titles in the Notice, your client is only seeking to terminate as of June 16, 2017 the copyright in and to the compilation of tracks on each album, and not the individual sound recordings that appear on each album.

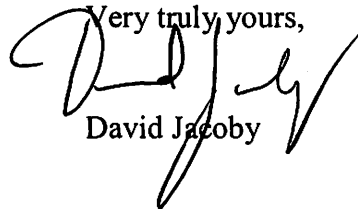
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This letter is not intended to be a complete statement of the facts or law applicable to this matter, or of the defects in the Notice, and nothing omitted herefrom shall be deemed to constitute a waiver of Sony Music's rights and remedies, all of which are hereby expressly reserved.

If you care to provide any further information relevant to our analysis of this matter, or you would otherwise like to further discuss this matter, please contact my colleague Gil Aronow directly at 212-833-6670.

Very truly yours,

David Jacoby

cc: Gil Aronow, Esq.